
Introduction

The State Auditor's Office (SAO) collects information from local government via the Budgeting, Accounting and Reporting System (BARS). The Washington State Department of Health (DOH) uses information from the BARS A report that local health jurisdictions submit to DOH to produce this *Local Health Jurisdiction Funding Report*. This report includes data on revenue and expenditures for each local health jurisdiction (LHJ) and all LHJs in the aggregate.

The BARS A report is a revenue and expenditure report by activity/expenditure code. Instructions, codes and definitions can be found in the *BARS Supplemental Handbook for Public Health*, which is published on both the DOH and SAO websites. This funding report includes funds that are contracted through DOH Consolidated Contract, other DOH contracts, and revenue sources from outside of DOH which support public health services in the local health jurisdictions.

LHJs report to the DOH using the range of BARS revenue codes as defined by SAO. DOH combines these revenue codes into the five categories described below. The Matrix of BARS Revenue Code Placement on page 3 displays which revenue codes are combined into which categories.

The major revenue categories are:

Revenue from State - All funds received from the State, including funds from DOH, other State agencies, entitlements, State-funded grants and contracts.

Revenue from Federal - All Federal funds received either directly or as a sub-recipient. This includes Medicaid Title 19 and Medicare which are fee-for-service reimbursement.

Revenue from Local -

Taxes, Local, and Intra-Governmental - Includes county contributions. These funds provide a base level for incorporated city contributions and any other tax-based revenues.

Licenses & Permits & Fees - Licenses and Permits are generated from regulatory activities and usually a financing source provided through environmental health services. Fees are generated from charges for professional or other services provided through the health jurisdiction.

Miscellaneous, Fund Balance, & Other - Includes any funding that can not be identified as one of the above categories or is the amount of any fund balance carried into the next fiscal year.

The value of vaccine is not included in the totals since it is not a cash revenue source. It is provided to the local health jurisdictions as state and federal direct assistance.

BASIS OF ACCOUNTING

Some LHJs report on a cash basis while others report on an accrual basis of accounting. For each LHJ the basis of accounting is noted above their funding table. The basis of accounting is defined as stated in the Washington State Auditor's Office Budget, Accounting and Reporting System (BARS) 2012 manual.

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. See FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS, below.

FLOW OF ECONOMIC RESOURCES MEASUREMENT FOCUS: The measurement focus applied to proprietary and fiduciary funds. All assets and all liabilities, whether current or noncurrent, are reported on the statement of net position (or balance sheet), and the operating statement presents *economic resources* information (revenues and expenses).

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

SUMMARY OF CHANGES TO THE 2013 REPORT

Revenue Reporting Changes

- Added the column "County Public Health Assistance (334.04.24)" to the tables. The County Public Health Assistance is a new revenue source added by the legislature beginning July 1, 2013
- Deleted the column "Medicaid Title XIX & Other Federal Fee-for-Service" from the tables. For 2013 SAO has eliminated the 338 series of coding and determined that such fees would be local revenue assigned under 340.

Expenditure Reporting Changes

- Moved the non-public health expenditure code rows to the end of the table. This information has been historically collected.
- Added a row "Public Health Sub-Total" to the tables beginning on page 6. Note: The Total line continues to reflect all the expenditures codes listed on the table, consistent with past years.
- Added a row "Other Classified Expenditures" (Exp. Code 500) to the tables beginning on page 6. We are adding the Exp. Code 500 to capture all expenditure codes being used that aren't specifically assigned on the BARS Report.

Other Reporting Changes

- Notes have been added to "Matrix of BARS Revenue Code Placement 2013" to document changes to the placement of BARS Revenue by revenue category.
- Added OFM April 2013 Population Estimate information to the "Local Health Jurisdictions and Revenue Sources 2013 Summary" table.

Matrix of BARS Revenue Code Placement 2013

Revenue from State						Revenue from Federal		Revenue from Local		
State from DOH	MVET Replacement Funds	5930 County Public Health Assistance	Local Capacity Dev. Fund	County Public Health Assistance	State from Other	Federal through DOH	Federal from Other	Local Government Contributions	Licenses, Permits & Fees	Misc/Fund Balance/Other
334.04.91	336.04.23	334.04.99	334.04.92	334.04.24	334's (not DOH)	333's	331's	310's	320's	200's
334.04.93					335's	339's	332's	368	340's	308.00
334.04.94					336's (except MVET)		333's (not DOH)	390's	350's	360's (except 368)
334.04.95							339's (not DOH)	370's		380's
334.04.96								337		508
334.04.97										
334.04.98										

Note 1 Added "County Public Health Assistance" (334.04.24) revenue code column to account for the new coding by SAO to track County Public Health Assistance beginning 07/01/13

Note 2 Deleted "Medicaid Title XIX & Other Federal Fee-for-Service" (338.84.18, 338.92.68, 338.97.74, 338.97.78) revenue code column as SAO has eliminated the 338 series and determined fee-for-service would be Local Revenue